

			• <b>W M</b>
Use IDAHO label. Otherwise, please print or type.	Your first name and initial	Last name	Your Social Security Number
	If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
	Address (number, street and apartment number)		<b>▲ IMPORTANT! ▲</b> <i>You <b>must</b> enter your SSN(s) above.</i>
	City, State and Zip Code		

<b>IDAHO ELECTION CAMPAIGN FUND</b> I want \$1 of my income tax to go to the Idaho Election Campaign Fund. (\$2 on joint return)	1. Yourself 2. Spouse	Constitution 1. <input type="checkbox"/>	Democratic 2. <input type="checkbox"/>	Libertarian 3. <input type="checkbox"/>	Natural Law 4. <input type="checkbox"/>	Reform 5. <input type="checkbox"/>	Republican 6. <input type="checkbox"/>	No Specific Party 7. <input type="checkbox"/>	None 8. <input type="checkbox"/>
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<b>Report your income</b>	3. Total wages, salaries and tips. Attach Form(s) W-2.	3.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	4. Taxable interest income of \$400 or less. If the total is over \$400, you cannot use this form.	4.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	5. Unemployment compensation and qualified state tuition program earnings.	5.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	6. <b>Adjusted gross income.</b> Add lines 3, 4 and 5.	6.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

**Note: You MUST check Yes or No**

7. Can your parents (or someone else) claim you on their return? • <input type="checkbox"/> <b>Yes.</b> Do worksheet on back. • <input type="checkbox"/> <b>No.</b> If <b>single</b> , enter \$7,450 If <b>married</b> , enter \$14,900.	7.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
8. <b>Taxable income.</b> Subtract line 7 from line 6. If line 7 is larger than line 6, enter zero.	8.	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

<b>Figure your tax</b>	9. <b>Tax.</b> Enter the tax from the Tax Tables. See instructions, page 26. Electronically filed return credit <input type="text"/> See back page.	9.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	10. Sales/Use tax due. See back page.	10.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	11. Permanent building fund. See back page. Check if you are receiving Idaho public assistance payments. • <input type="checkbox"/>	11.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

**Attach W-2 form(s) here**

12. Write the amount you wish to donate in the appropriate box and enter the total of your donations on line 12. See back page. <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">           Nongame Wildlife Conservation Fund  <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> </div> <div style="text-align: center;">           Children's Trust Fund            Child Abuse Prevention  <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> </div> </div>	12.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
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<b>Figure your credits</b>	13. Tax and donations. Add lines 9, 10, 11 and 12.	13.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	14. Grocery credit. If single and line 6 is \$7,450 or more, enter \$20. If married and line 6 is \$13,400 or more, enter \$40.	14.	<input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	15. <b>Idaho income tax withheld.</b> Attach Form(s) W-2.	15.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

<b>Tax Due or Refund</b>	16. Add lines 14 and 15.	16.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	17. <b>TAX DUE.</b> If line 13 is more than line 16, subtract line 16 from line 13.	17.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	18. Penalty • _____ Interest from due date • _____ Enter total.	18.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
	19. <b>Total Due.</b> Add lines 17 and 18. Make check or money order payable to the Idaho State Tax Commission.	19.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

20. <b>REFUND.</b> If line 16 is more than line 13, subtract line 13 from line 16.	20.	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
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• ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.  
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

<b>Sign Here</b>	Your signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number	

# Instructions for Idaho Form 40EZ

Use this form only if you (and your spouse, if married) meet ALL of the following requirements:

- (1) You are a full-year resident;
- (2) Your filing status is single or married filing jointly;
- (3) You do not claim any dependents;
- (4) You are under age 65 and not blind;
- (5) Your taxable income on line 8 is under \$50,000;
- (6) Your only taxable income is from wages, salaries, tips, unemployment compensation, and taxable fellowships and scholarships; and
- (7) Your taxable interest income is \$400 or less.

**Do not use this form if you and your spouse are married filing separate returns.**

Instructions are for lines not fully explained on the front of the form.

1. Idaho Election Campaign Fund: See instructions, page 5.

5. Include taxable fellowships and scholarships on line 5.

7. **If you answered "Yes,"** complete this worksheet:

A. Add \$250 to the amount from line 3 on the front. Enter total here. ....	A	_____
B. Minimum standard deduction .....	B	_____ 750
C. Enter the <b>larger</b> of line A or line B here. ....	C	_____
D. Enter \$4,550, if single; or enter \$9,100 if married filing jointly. ....	D	_____
E. Enter the smaller of line C or line D here .....	E	_____
F. Exemption amount .....	F	_____
<ul style="list-style-type: none"> <li>• If single, enter 0.</li> <li>• If married and both you and your spouse can be claimed as dependents, enter 0.</li> <li>• If married and only one of you can be claimed as a dependent, enter \$2,900.</li> </ul>		
G. Add lines E and F. Enter the total here and on line 7 on the front. ....	G	_____

**If you answered "No" on line 7** because no one can claim you (or your spouse, if married) as a dependent, enter on line 7 the amount shown below that applies to you.

- Single, enter \$7,450. This is the total of your standard deduction (\$4,550) and personal exemption (\$2,900).
- Married filing jointly, enter \$14,900. This is the total of your Idaho standard deduction (\$9,100), exemption for yourself (\$2,900), and exemption for your spouse (\$2,900).

9. If you file this return electronically, Idaho allows you a \$2.00 nonrefundable credit. If you are filing this return by paper do not make an entry in the shaded area. You can file on the Internet at [www2.state.id.us/tax/filing.htm](http://www2.state.id.us/tax/filing.htm) free of charge.
10. If you made any purchases during the year without paying sales tax, you must report sales/use tax due on such purchases. Examples include magazine subscriptions, out-of-state catalog purchases, merchandise purchased over the Internet, book and record clubs, and purchases made in states that do not charge sales tax etc. Multiply the total amount of such purchases by 5% (.05).
11. Generally, you must pay the \$10 permanent building fund tax if you are required to file an Idaho income tax return. See filing requirements instructions on page 1.

If you are not required to pay the permanent building fund tax, or if you were receiving public assistance payments as of December 31, 2001, draw a line through the 10.00. Check the box, if you were receiving public assistance payments.

12. Donations will either reduce your refund or increase your tax. Descriptions of these funds can be found on page 8 of the instructions.
14. If line 6 is \$7,450 (\$13,400 if married filing jointly) or more and no one else can claim you on their return, you are entitled to a \$20 (\$40 if married filing jointly) grocery credit. If someone else claims the grocery credit for you on their return, you are not entitled to the grocery credit.
18. **Penalty:** If you file your return late or the tax due is not paid, a penalty will apply to the unpaid tax for each month (or fraction of a month) it remains unpaid beyond the due date, up to a maximum of 25%. The minimum penalty is \$10.

**Interest:** Interest applies on delinquent tax at the rate of 7% per year (rate effective 1/1/2002 - 12/31/2002) from the original due date until paid. See instructions on page 4.

**MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056**